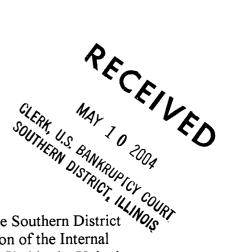


DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE

Washington, D.C. 20224

APR 3 0 2004



NOTICE OF CHANGE OF ADDRESS

Bankruptcy practitioners in the United States Bankruptcy Court for the Southern District of Illinois are notified that the Compliance Services, Insolvency Section of the Internal Revenue, which provides all services with respect to the bankruptcies filed in the United States Bankruptcy Court for the Southern District of Indiana, has now relocated to the below new address in Springfield, Illinois.

Point of contact for the Compliance Services, Insolvency Section Office in Springfield is:

ADDRESS:

Internal Revenue Service

3101 Constitution Drive, Stop 5000 SPD

Springfield, IL 62704

TELEPHONE NO.: (217) 862-6132

FAX NO.: (217) 862-6154

The manager in charge of the Springfield Office is Lawrence F. Van Der Moere, who may be reached in Indianapolis at:

TELEPHONE NO.: (317) 226-6272

FAX NO.: (317) 226-5174

ALL COMMUNICATIONS, WHICH WERE FORMERLY DIRECTED TO THE SPRINGFIELD ADDRESS OF 320 W. WASHINGTON STREET, SPRINGFIELD, IL 62701, SHOULD NOW BE MADE TO: 3101 CONSTITUTION DRIVE, STOP 5000 SPD, SPRINGFIELD, IL 62704. This includes designation of the Springfield Office pursuant to Rule 2002-2 as the address for notices to the Internal Revenue Service in all matrices of creditors and schedules filed in a case, and the filing of federal tax returns after the commencement of a case with the IRS.

Sincerely yours,

Laurence 7. Van Der Maere, Lawrence F. Van Der Moere

Manager, Group 6

Compliance Services, Area 7

Territory West, Collection